

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Eastern Howard School Corp (3480)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$3,854,556	\$3,802,343	\$4,023,083	\$3,887,205	0.2%	-3.4%
Group Health Insurance	222	\$436,848	\$470,662	\$553,032	\$577,928	7.2%	4.5%
Non - Certified Salaries	120	\$393,145	\$385,906	\$332,014	\$343,184	-3.3%	3.4%
Teacher Retirement Fund, After 7-1-95	216	\$266,602	\$368,445	\$304,784	\$313,311	4.1%	2.8%
Social Security Certified	212	\$281,457	\$275,196	\$290,320	\$278,800	-0.2%	-4.0%
Transfer Tuition to Other School Corps Within State	561	\$134,534	\$88,101	\$105,727	\$108,364	-5.3%	2.5%
Content	747	\$13,836	\$84,471	\$36,005	\$66,257	47.9%	84.0%
Computer Hardware	741	\$458,790	\$213,656	\$477,123	\$57,004	-40.6%	-88.1%
Other Professional and Technical Services	319	\$27,563	\$14,511	\$30,476	\$48,772	15.3%	60.0%
Operational Supplies	611	\$54,091	\$57,782	\$60,822	\$41,257	-6.5%	-32.2%
Licensed Employees	135	\$89,602	\$53,087	\$46,484	\$36,282	-20.2%	-21.9%
Other Technology Hardware	746	\$162,164	\$133,596	\$60,897	\$35,448	-31.6%	-41.8%
Severance/Early Retirement Pay	213	\$102,602	\$3,413	\$95,011	\$35,055	-23.5%	-63.1%
Repairs and Maintenance Services	430	\$6,331	\$13,004	\$6,206	\$31,226	49.0%	403.1%
Connectivity	744	\$15,400	\$35,963	\$22,640	\$29,881	18.0%	32.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$41,977	\$40,752	\$31,115	\$27,125	-10.3%	-12.8%
Social Security Noncertified	211	\$29,780	\$30,050	\$25,132	\$25,982	-3.4%	3.4%
Pupil Services	313	\$1,573	\$18,542	\$17,571	\$19,181	86.9%	9.2%
Travel	580	\$20,692	\$18,910	\$18,198	\$12,624	-11.6%	-30.6%
Instruction Services	311	\$6,875	\$12,950	\$3,990	\$7,940	3.7%	99.0%
Group Accident Insurance	223	\$5,192	\$5,678	\$6,745	\$6,069	4.0%	-10.0%
Group Life Insurance	221	\$4,902	\$4,748	\$6,403	\$6,045	5.4%	-5.6%
Public Employees Retirement Fund	214	\$3,590	\$5,028	\$4,570	\$4,909	8.1%	7.4%
Other Employee Benefits	241 - 290	\$3,547	\$0	\$1,759	\$3,914	2.5%	122.5%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$25,296	\$37,517	\$3,534	NA	-90.6%
Textbooks	630	\$169,820	\$12,468	\$67,878	\$2,262	-66.0%	-96.7%
Nonlicensed Employees	136	\$3,394	\$13,769	\$1,632	\$2,053	-11.8%	25.8%
Rentals	440	\$1,500	\$1,500	\$1,745	\$1,500	0.0%	-14.0%
Periodicals	650	\$2,211	\$1,321	\$2,705	\$1,317	-12.2%	-51.3%
Gasoline and Lubricants	613	\$0	\$648	\$795	\$759	NA	-4.5%
Postage and Postage Machine Rental	532	\$451	\$457	\$883	\$293	-10.2%	-66.8%
Advertising	540	\$0	\$143	\$0	\$287	NA	NA
Equipment	730	\$68,778	\$3,002	\$35,177	\$194	-77.0%	-99.4%
Overtime Salaries	140	\$2,505	\$309	\$278	\$156	-50.0%	-43.8%
Unemployment Insurance	230	\$1,694	\$0	\$1,406	\$1	-84.1%	-99.9%
Other Supplies and Materials	615, 660 - 689	\$8	\$0	\$0	\$0	-100.0%	NA
Workers Compensation Insurance	225	-\$169	\$0	\$0	\$0	NA	NA
Library Books	640	\$2,377	\$0	\$0	\$0	-100.0%	NA
Dues and Fees	810	\$0	\$0	\$1,015	\$0	NA	-100.0%

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Eastern Howard School Corp (3480)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Professional Development	748	\$330	\$0	\$850	\$0	-100.0%	-100.0%
Student Academic Achievement Total		\$6,668,550	\$6,195,704	\$6,711,986	\$6,016,115	-2.5%	-10.4%
Student Instructional Support							
Certified Salaries	110	\$677,356	\$709,484	\$682,404	\$730,580	1.9%	7.1%
Non - Certified Salaries	120	\$193,103	\$193,584	\$184,210	\$203,016	1.3%	10.2%
Group Health Insurance	222	\$172,252	\$177,463	\$169,975	\$156,742	-2.3%	-7.8%
Teacher Retirement Fund, After 7-1-95	216	\$53,250	\$70,577	\$57,018	\$68,587	6.5%	20.3%
Social Security Certified	212	\$50,483	\$52,881	\$50,425	\$54,194	1.8%	7.5%
Other Professional and Technical Services	319	\$12,988	\$9,761	\$9,182	\$22,245	14.4%	142.3%
Severance/Early Retirement Pay	213	\$9,269	\$1,430	\$33,558	\$19,336	20.2%	-42.4%
Public Employees Retirement Fund	214	\$13,087	\$17,006	\$13,176	\$16,425	5.8%	24.7%
Social Security Noncertified	211	\$13,123	\$13,185	\$12,976	\$14,500	2.5%	11.7%
Operational Supplies	611	\$20,255	\$15,649	\$11,190	\$13,286	-10.0%	18.7%
Postage and Postage Machine Rental	532	\$2,528	\$3,187	\$4,515	\$2,607	0.8%	-42.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$4,672	\$6,277	\$4,607	\$2,338	-15.9%	-49.3%
Staff Services	314	\$1,312	\$7,623	\$1,386	\$1,393	1.5%	0.5%
Group Life Insurance	221	\$925	\$879	\$1,152	\$1,016	2.4%	-11.8%
Group Accident Insurance	223	\$906	\$1,001	\$1,195	\$988	2.2%	-17.3%
Nonlicensed Employees	136	\$3,251	\$1,599	\$1,059	\$525	-36.6%	-50.4%
Official Bond Premiums	525	\$707	\$476	\$476	\$476	-9.4%	0.0%
Insurance	520	\$0	\$0	\$0	\$349	NA	NA
Rentals	440	\$0	\$0	\$0	\$250	NA	NA
Travel	580	\$443	\$1,276	\$874	\$181	-20.0%	-79.2%
Other Employee Benefits	241 - 290	\$1,650	\$0	\$0	\$0	-100.0%	NA
Other Supplies and Materials	615, 660 - 689	\$4,806	\$0	\$0	\$0	-100.0%	NA
Student Instructional Support Total		\$1,236,367	\$1,283,338	\$1,239,379	\$1,309,034	1.4%	5.6%
Overhead and Operational							
Non - Certified Salaries	120	\$934,693	\$975,234	\$965,831	\$1,041,657	2.7%	7.9%
Other Purchased Services	593	\$0	\$368,245	\$300,805	\$415,177	NA	38.0%
Heating and Cooling for Buildings - Electricity	621	\$386,809	\$401,937	\$392,850	\$372,961	-0.9%	-5.1%
Repairs and Maintenance Services	430	\$152,347	\$144,479	\$147,937	\$218,848	9.5%	47.9%
Certified Salaries	110	\$200,233	\$202,740	\$190,341	\$177,389	-3.0%	-6.8%
Computer Hardware	741	\$75,280	\$13,668	\$39,880	\$167,067	22.1%	318.9%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$3,085	\$0	\$131,530	NA	NA
Group Health Insurance	222	\$130,115	\$127,359	\$132,291	\$131,029	0.2%	-1.0%
Operational Supplies	611	\$101,716	\$94,763	\$117,205	\$111,883	2.4%	-4.5%

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Biannual Financial Report Data

Eastern Howard School Corp (3480)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Nonlicensed Employees	136	\$43,000	\$79,285	\$72,733	\$92,009	20.9%	26.5%
Gasoline and Lubricants	613	\$95,149	\$103,461	\$100,504	\$91,994	-0.8%	-8.5%
Content	747	\$138,910	\$83,878	\$88,380	\$87,957	-10.8%	-0.5%
Insurance	520	\$68,423	\$71,063	\$105,027	\$87,597	6.4%	-16.6%
Social Security Noncertified	211	\$71,776	\$77,366	\$75,011	\$82,446	3.5%	9.9%
Water and Sewage	411	\$50,570	\$49,156	\$81,644	\$78,110	11.5%	-4.3%
Public Employees Retirement Fund	214	\$59,204	\$74,903	\$67,784	\$74,609	6.0%	10.1%
Heating and Cooling for Buildings - Gas	622	\$37,886	\$50,255	\$107,216	\$73,202	17.9%	-31.7%
Other Professional and Technical Services	319	\$33,396	\$19,984	\$31,868	\$40,842	5.2%	28.2%
Workers Compensation Insurance	225	\$24,413	\$30,067	\$56,145	\$37,417	11.3%	-33.4%
Board of Education Services	318	\$22,671	\$42,791	\$17,898	\$34,453	11.0%	92.5%
Vehicles	731	\$107,546	\$85,921	\$0	\$27,167	-29.1%	NA
Telephone	531	\$35,455	\$40,458	\$23,639	\$22,117	-11.1%	-6.4%
Teacher Retirement Fund, After 7-1-95	216	\$17,541	\$22,370	\$18,590	\$18,626	1.5%	0.2%
Dues and Fees	810	\$12,238	\$12,384	\$12,733	\$17,755	9.7%	39.4%
Equipment	730	\$4,823	\$23,109	\$5,104	\$13,115	28.4%	156.9%
Social Security Certified	212	\$13,254	\$13,234	\$13,200	\$12,437	-1.6%	-5.8%
Board Member Compensation	115	\$10,488	\$10,426	\$9,682	\$10,116	-0.9%	4.5%
Removal of Refuse and Garbage	412	\$8,796	\$11,269	\$9,834	\$9,769	2.7%	-0.7%
Awards	875	\$1,895	\$1,328	\$1,601	\$9,092	48.0%	467.9%
Wireless Equipment	743	\$681	\$0	\$1,026	\$8,790	89.5%	757.1%
Tires and Repairs	612	\$3,589	\$6,215	\$4,881	\$7,361	19.7%	50.8%
Other Purchased Property Services	490 - 499	\$410	\$0	\$3,809	\$7,334	105.7%	92.5%
Travel	580	\$5,670	\$11,351	\$5,729	\$7,069	5.7%	23.4%
Cleaning Services	420	\$6,840	\$6,840	\$6,840	\$6,840	0.0%	0.0%
Overtime Salaries	140	\$3,989	\$4,468	\$3,857	\$6,056	11.0%	57.0%
Rentals	440	\$5,390	\$8,194	\$7,004	\$5,315	-0.3%	-24.1%
Advertising	540	\$3,711	\$4,329	\$11,059	\$4,609	5.6%	-58.3%
Miscellaneous Objects	876 - 899	\$13,252	\$4,034	\$18,482	\$2,989	-31.1%	-83.8%
Group Life Insurance	221	\$2,193	\$1,848	\$2,325	\$2,210	0.2%	-4.9%
Connectivity	744	\$11,684	\$5,962	\$2,952	\$1,897	-36.5%	-35.7%
Severance/Early Retirement Pay	213	\$2,336	\$3,943	\$7,803	\$1,677	-8.0%	-78.5%
Group Accident Insurance	223	\$1,420	\$1,449	\$1,845	\$1,229	-3.6%	-33.4%
Other Technology Hardware	746	\$1,192	\$1,906	\$173	\$874	-7.4%	406.2%
Official Bond Premiums	525	\$1,567	\$701	\$701	\$701	-18.2%	0.0%
Postage and Postage Machine Rental	532	\$5,455	\$1,450	\$2,693	\$646	-41.3%	-76.0%
Periodicals	650	\$1,343	\$979	\$616	\$599	-18.3%	-2.8%
Telecommunications Equipment	745	\$0	\$300	\$0	\$309	NA	NA
Food Purchases	614	\$267,448	\$1,879	\$641	\$270	-82.2%	-58.0%
Bank Service Charges	871	\$4,566	\$5,418	\$249	\$40	-69.4%	-84.0%

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Biannual Financial Report Data

Eastern Howard School Corp (3480)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Transportation Services	510	\$24,868	\$0	\$0	\$0	-100.0%	NA
Other Supplies and Materials	615, 660 - 689	\$75	\$383	\$0	\$0	-100.0%	NA
Other Employee Benefits	241 - 290	\$770	\$0	\$0	\$0	-100.0%	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$966	\$1,189	\$530	\$0	-100.0%	-100.0%
Other Communication Services	533 - 539	\$3,302	\$3,302	\$7,096	\$0	-100.0%	-100.0%
Professional Development	748	\$0	\$0	\$300	\$0	NA	-100.0%
Interest	832	\$44	\$0	\$0	\$0	-100.0%	NA
Overhead and Operational Total		\$3,211,387	\$3,310,357	\$3,276,345	\$3,755,187	4.0%	14.6%
Non Operational							
Redemption of Principal	831	\$1,835,816	\$1,980,328	\$2,313,622	\$2,270,321	5.5%	-1.9%
Interest	832	\$821,704	\$793,928	\$292,843	\$540,267	-10.0%	84.5%
Equipment	730	\$40,929	\$33,710	\$31,566	\$102,526	25.8%	224.8%
Non - Certified Salaries	120	\$94,665	\$92,676	\$95,439	\$88,195	-1.8%	-7.6%
Certified Salaries	110	\$38,425	\$46,592	\$50,415	\$67,912	15.3%	34.7%
Construction Services	450	\$541,425	\$119,305	\$147,248	\$67,718	-40.5%	-54.0%
Rentals	440	\$38,640	\$46,314	\$39,497	\$63,256	13.1%	60.2%
Improvements Other Than Buildings	715	\$2,699	\$14,360	\$0	\$43,518	100.4%	NA
Bank Service Charges	871	-\$138,643	\$5,315	\$41,150	\$27,424	NA	-33.4%
Other Professional and Technical Services	319	\$14,611	\$7,733	\$1,669	\$10,059	-8.9%	502.9%
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$14,258	\$0	\$8,968	NA	NA
Teacher Retirement Fund, After 7-1-95	216	\$3,051	\$6,151	\$5,143	\$6,986	23.0%	35.8%
Social Security Noncertified	211	\$7,554	\$7,405	\$7,454	\$6,553	-3.5%	-12.1%
Miscellaneous Objects	876 - 899	\$4,622	\$7,531	\$1,843	\$5,835	6.0%	216.7%
Operational Supplies	611	\$8,452	\$3,152	\$8,246	\$5,816	-8.9%	-29.5%
Social Security Certified	212	\$3,071	\$3,694	\$3,832	\$5,237	14.3%	36.7%
Repairs and Maintenance Services	430	\$2,379	\$4,859	\$1,513	\$3,751	12.1%	147.9%
Nonlicensed Employees	136	\$4,076	\$4,121	\$3,966	\$2,424	-12.2%	-38.9%
Licensed Employees	135	\$1,708	\$1,708	\$1,765	\$1,785	1.1%	1.1%
Group Health Insurance	222	\$0	\$0	\$0	\$973	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$176	\$139	\$99	\$95	-14.4%	-4.4%
Public Employees Retirement Fund	214	\$2	\$9	\$0	\$14	58.3%	NA
Group Accident Insurance	223	\$0	\$0	\$0	\$5	NA	NA
Group Life Insurance	221	\$0	\$0	\$0	\$5	NA	NA
Computer Hardware	741	\$0	\$46,760	\$82,409	\$0	NA	-100.0%
Travel	580	\$0	\$230	\$0	\$0	NA	NA
Awards	875	\$0	\$1,145	\$0	\$0	NA	NA
Unemployment Insurance	230	\$456	\$0	\$0	\$0	-100.0%	NA

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Non Operational Total		\$3,325,818	\$3,241,424	\$3,129,718	\$3,329,643	0.0%	6.4%
Grand Total		\$14,442,121	\$14,030,823	\$14,357,428	\$14,409,979	-0.1%	0.4%